

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT TACOMA

UNITED STATES OF AMERICA

CASE NO. CR21-5184 BHS

Plaintiff,

ORDER

v.

RACING PERFORMANCE  
MAINTENANCE NORTHWEST LLC;  
and RPM MOTORS AND SALES LLC,

Defendants.

THIS MATTER is before the Court on its own motion in preparation for the sentencing of defendants Racing Performance Maintenance Northwest LLC and RPM Motors and Sales LLC, scheduled for November 4, 2024, at 1:30 PM. In his sentencing memorandum, defense counsel representing both corporate defendants referred to “Profit and Loss statements” for each of the two defendant companies without providing evidence of the same. Dkt. 220 at 4.

Today, counsel for defendant Tracy Coiteux filed a declaration, Dkt. 224, with exhibits setting out the assets and liabilities and the income and expenses of defendants

1 Sean and Tracy Coiteux. It also included financial statements of the two limited liability  
2 company defendants and the limited liability company formed in 2022.

3 The balance sheet for the new limited liability company does not show any “fixed”  
4 or “other” assets other than a “tire machine and dino” described in a footnote, Dkt. 224-1  
5 at 4. Either counsel for Sean Coiteux or Tracy Coiteux shall submit by noon on  
6 November 1, 2024, an amended balance sheet showing any other assets or a declaration  
7 that there does not exist any other asset, such as land, leases, fixtures, tools, or  
8 equipment, owned or leased in the operation of the business.

9 **IT IS SO ORDERED.**

10 Dated this 30th day of October, 2024.

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14 BENJAMIN H. SETTLE  
15 United States District Judge  
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